## IN THE ABSTRACT:

The Abstract as amended below with a replacement Abstract shows added text with underlining and deleted text with strikethrough.

Please DELETE the Abstract in its entirety and substitute the attached new Abstract.

## ABSTRACT OF THE DISCLOSURE

Structured documents can be compressed without impairing visual recognizability of data structure or flexibility/expandability of structured documents. This invention provides a tag list generating unit for generating a single tag list in which tags in a structured document are listed in the order of appearance, a structured document compressing unit for generating a compressed document in which tags in each of the structured documents are replaced with predetermined delimiter codes, and an outputting unit for outputting the single tag list generated by the tag list generating unit along with a plurality of compressed documents generated from a plurality of structured documents by the structured document compressing unit, in correspondence with one another. This invention is applied to XML, XML and SGML structured documents, and is effective, for example, when a number of slips having the same format are compressed/decompressed.